

Q

SR/GPB: USAO 2012R00230

FILED ENTERED  
LOGGED RECEIVED

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND

OCT 22 2012

UNITED STATES OF AMERICA

v.

GEORGE NELSON SMITH,

Defendant

\*  
\*  
\*  
\*  
\*  
\*  
\*

CRIMINAL NO. AW 12 CR 0558

(Filing False Income Tax Return,  
26 U.S.C. § 7206(1); Failure to File an  
Income Tax Return, 26 U.S.C. § 7203)

\*\*\*\*\*

INDICTMENT

COUNT ONE

The Grand Jury for the District of Maryland charges that:

On or about December 16, 2007, in the District of Maryland, the defendant,

**GEORGE NELSON SMITH,**

a resident of Potomac, Maryland, did willfully make and subscribe a joint Individual Income Tax Return, Form 1040, for tax year 2005, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service ("IRS"), which return the defendant did not believe to be true and correct as to every material matter, in that, the said return reported an Adjusted Gross Income of \$18,972.41, whereas, as the defendant then and there well knew and believed, the Adjusted Gross Income was substantially greater than the amount reported.

26 U.S.C. § 7206(1)

BY AT GREENBELT  
CLERK, U.S. DISTRICT COURT  
DISTRICT OF MARYLAND 98 DEPUTY

**COUNT TWO**  
**(Failure to File Income Tax Return)**

The Grand Jury for the District of Maryland further charges that:

During the calendar year 2007, in the District of Maryland, the defendant,

**GEORGE NELSON SMITH,**

a resident of Potomac, Maryland, had and received gross income substantially in excess of \$17,500.00, the minimum filing amount established by law and applicable to him for that year; that by reason of such gross income he was required by law, following the close of the calendar year 2007, and on or before April 15, 2008, to make an income tax return to the IRS Service Center in Philadelphia, Pennsylvania, to a person assigned to receive returns at the local office of the IRS, or to another IRS officer permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled; and that well knowing all of the foregoing, he did willfully and knowingly fail to make an income tax return to the aforementioned officers or to any other proper officer of the United States.

26 U.S.C. § 7203

Rod J. Rosenstein / SR  
Rod J. Rosenstein  
United States Attorney

A TRUE BILL:                     

**SIGNATURE REDACTED**  
Foreperson

10/22/12  
Date